

Senate File 510

H-1369

1 Amend the amendment, H-1365, to Senate File 510,  
2 as amended, passed, and reprinted by the Senate, as  
3 follows:

4 1. Page 6, before line 8 by inserting:

5 <DIVISION

6 SCHOOL DISTRICT BUDGET ADJUSTMENT

7 Sec. \_\_\_\_\_. Section 257.2, subsection 2, Code 2015,  
8 is amended by striking the subsection.

9 Sec. \_\_\_\_\_. NEW SECTION. 257.14A District cost per  
10 pupil equity — budget adjustment.

11 1. The board of directors of a school district  
12 with a regular program district cost per pupil that is  
13 less than the highest regular program district cost  
14 per pupil among all school districts in the state for  
15 the same budget year that wishes to receive the budget  
16 adjustment under this section may adopt a resolution  
17 by May 15 preceding the budget year and shall notify  
18 the department of management of the adoption of the  
19 resolution and the amount of the budget adjustment to  
20 be received.

21 2. a. For budget years beginning on or after July  
22 1, 2015, but before July 1, 2018, each school district  
23 that satisfies the requirements of subsection 1 shall  
24 be eligible for a budget adjustment for that budget  
25 year in an amount not to exceed the difference between  
26 the school district's regular program district cost  
27 per pupil and the highest regular program district  
28 cost per pupil among all school districts in the state  
29 multiplied by the district's budget enrollment. The  
30 resolution adopted under subsection 1 may specify a  
31 budget adjustment amount that is less than the maximum  
32 amount authorized under this paragraph "a".

33 b. The school district shall fund the budget  
34 adjustment increase either by using moneys from its  
35 unexpended fund balance or by using cash reserve  
36 moneys.

37 3. A budget adjustment received under this section  
38 shall not affect the eligibility for or amount of any  
39 other budget adjustment authorized by law for the same  
40 budget year. In addition, a budget adjustment under  
41 this section shall be limited to the budget year for  
42 which the adjustment was authorized and shall not be  
43 included in any computation of a school district's cost  
44 for any future budget year.

45 Sec. \_\_\_\_\_. Section 257.34, Code 2015, is amended to  
46 read as follows:

47 **257.34 Cash reserve information.**

48 1. If a school district receives less state school  
49 foundation aid under section 257.1 than is due under  
50 that section for a base year and the school district

1 uses funds from its cash reserve during the base year  
2 to make up for the amount of state aid not paid, the  
3 board of directors of the school district shall include  
4 in its general fund budget document information about  
5 the amount of the cash reserve used to replace state  
6 school foundation aid not paid.

7 2. If a school district uses funds from its  
8 cash reserve during the base year to fund a budget  
9 adjustment under section 257.14A, the board of  
10 directors of the school district shall include in its  
11 general fund budget document information about the  
12 amount of the cash reserve used for such purpose.

13 Sec. \_\_\_\_ . IMPLEMENTATION. Notwithstanding the  
14 deadline for adopting a resolution to approve the  
15 budget adjustment in section 257.14A, subsection 1,  
16 for the school budget year beginning July 1, 2015,  
17 the resolution of the board of directors of a school  
18 district shall be approved not later than September 1,  
19 2015.

20 Sec. \_\_\_\_ . EFFECTIVE UPON ENACTMENT. This division  
21 of this Act, being deemed of immediate importance,  
22 takes effect upon enactment.>

23 2. By renumbering as necessary.

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WINCKLER of Scott

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ABDUL-SAMAD of Polk

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ANDERSON of Polk

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BERRY of Black Hawk

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COHOON of Des Moines

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DUNKEL of Dubuque

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FINKENAUER of Dubuque

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GASKILL of Wapello

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HANSON of Jefferson

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HEDDENS of Story

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HUNTER of Polk

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JACOBY of Johnson

---

KEARNS of Lee

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KELLEY of Jasper

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KRESSIG of Black Hawk

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LENSING of Johnson

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LYKAM of Scott

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MASCHER of Johnson

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H. MILLER of Webster

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OLDSON of Polk

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RUNNING-MARQUARDT of Linn

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STAED of Linn

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STUTSMAN of Johnson

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THEDE of Scott

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WESSEL-KROESCHELL of Story